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☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$	OMB No. 1545-0110  <b>1994</b>	<b>Dividends and Distributions</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Paperwork Reduction Act Notice and instructions for completing this form, see <b>Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		1b Ordinary dividends \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	1c Capital gain distributions \$	2 Federal income tax withheld \$	
RECIPIENT'S name		1d Nontaxable distributions \$	3 Foreign tax paid \$	
Street address (including apt. no.)		1e Investment expenses \$	4 Foreign country or U.S. possession	
City, state, and ZIP code		<b>Liquidation Distributions</b>		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	5 Cash \$	6 Noncash (Fair market value) \$	

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$	OMB No. 1545-0110  <b>1994</b>	<b>Dividends and Distributions</b>	
		1b Ordinary dividends \$			
PAYER'S Federal identification number	RECIPIENT'S identification number	1c Capital gain distributions \$	2 Federal income tax withheld \$		<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		1d Nontaxable distributions \$	3 Foreign tax paid \$		
		1e Investment expenses \$	4 Foreign country or U.S. possession		
		Liquidation Distributions			
Account number (optional)		5 Cash \$	6 Noncash (Fair market value) \$		

Form **1099-DIV**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Box 1a.**—Gross dividends include any amounts shown in boxes 1b, 1c, 1d, and 1e. If an amount appears in box 1c or 1d or both, you must file Form 1040. If you file **Form 1040A**, report the amount in box 1a. If you file **Schedule 1 (Form 1040A)** or **Schedule B (Form 1040)** to report dividends, report the amount in box 1a. If you file Form 1040 without Schedule B, report the sum of boxes 1b and 1e on the "Dividend income" line and box 1c on **Schedule D (Form 1040)** or the "Capital gain distributions" line.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other purpose.

**Box 1b.**—Ordinary dividends are fully taxable and are included in box 1a.

**Box 1c.**—Capital gain distributions are included in box 1a.

**Box 1d.**—This part of the distribution is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), you must report future nontaxable distributions as capital gains, even though this form shows them as nontaxable. This amount is included in box 1a. For more information, see **Pub. 550**, Investment Income and Expenses.

**Box 1e.**—Any amount shown is your share of the expenses of a nonpublicly offered regulated investment company, generally a

nonpublicly offered mutual fund, which is included as a dividend in box 1a. The full amount shown in box 1a must be reported as income on your tax return. The expenses shown in box 1e are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in box 1a less the amount in box 1e.

**Box 2.**—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 31% rate on certain payments. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this amount on your income tax return as tax withheld.**

**Box 3.**—You may elect to claim the amount shown as a deduction or a credit. See **Pub. 514**, Foreign Tax Credit for Individuals.

**Nominees.**—If your Federal identification number is shown on this form and the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV for each of the other owners showing the income allocable to each, and you must furnish a Form 1099-DIV to each. File Form(s) 1099-DIV with **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On each Form 1099-DIV, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show amounts owned by the other.

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PAYER'S name, street address, city, state, and ZIP code		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$	OMB No. 1545-0110  <b>1994</b>	<b>Dividends and Distributions</b>  <b>Copy C For Payer</b>  For Paperwork Reduction Act Notice and instructions for completing this form, see <b>Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		1b Ordinary dividends \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	1c Capital gain distributions \$	2 Federal income tax withheld \$	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		1d Nontaxable distributions \$	3 Foreign tax paid \$	
		1e Investment expenses \$	4 Foreign country or U.S. possession	
		Liquidation Distributions		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	5 Cash \$	6 Noncash (Fair market value) \$	

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

## **Payers, Please Note—**

Specific information needed to complete this form and other forms in the 1099 series is given in the **Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the recipient by January 31, 1995.

File Copy A of this form with the IRS by February 28, 1995.